

GOVERNMENT OF PAKISTAN
COLLECTORATE OF CUSTOMS (Appraisement)
CUSTOM HOUSE, KARACHI

Dated 29.01.1983

PUBLIC NOTICE NO. 01 / 83-(APPRAISEMENT)

SUBJECT: CLASSIFICATION OF RECTIFIERS.

It is notified for the general information of the trade that issue of classification of rectifiers, which are components of alternators for automotive vehicles, has been decided by the Central Board of Revenue. The item under reference is a rectifying apparatus consisting of three heat sink plates embedded with three diodes on each plate. In total nine diodes are assembled on three heat sink plates which are assembled with terminal block, insulators washers, center bolt, nuts etc. three diodes on each plate are then connected to form a three phase current to deliver full wave rectification. The function of these rectifiers is to help convert the current generated by alternator from AC to DC which is used on all motor vehicles. This rectifier appropriately falls for classification under Pakistan Customs Tariff heading 85 01. Henceforth rectifiers which are components of alternators of automotive vehicles shall be classified under PCT heading 85 01.

Sd/-
(M. MUBEEN AHSAN)
Collector